

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

This is a patent application.

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **Audio Device with Retractable Earpieces**, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge my duty to disclose information which is material to the examination and patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

At this time I do not claim foreign priority benefits under 35 USC §119.

POWER OF ATTORNEY

I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Guy D Yale
Alix, Yale & Ristas, LLP

Direct all correspondence and telephone calls to:

Mr Guy D Yale
Alix, Yale & Ristas, LLP
750 Main Street
Hartford
CT 06103-2721
United States of America

Tel: 860 527 9211
Fax: 860 527 5029

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

(signature)

Eddie CHAN

Inventor

Date:

- 5 MAR 2004

Residence: Hong Kong
Citizenship: Hong Kong
Post Office Address: Unit C, 2nd Floor, Leroy Plaza, 15 Cheung Shun Street, Cheung Sha Wan,
Kowloon, Hong Kong

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